

**ABSTRACT OF THE DISCLOSURE**

The waterproof/breathable moisture transfer liner for a snowboard boot includes an inner liner selected from technically advanced fabrics which are carefully selected. A series of layers are provided outside the inner liner including foam material layers, breathable membranes, a supportive mesh or a moldable foam, and an outer shell fabric. The applicability of the liner to alpine, cross country and hiking boots, along with appropriate variations for each application.